



Important Notice
The Depository Trust Company

B #:	0733-13
Date:	05/06/13
To:	All Participants
Category:	Dividends
From:	Supervisor, Stock Dividend Department
Attention:	Dividend Managers, Cashiers, and Reorganization Managers
Subject:	Rights: Empire Resorts, Inc. CUSIP: 292052206 Rights Contra CUSIP: 292052982 Record Date: 04/08/13 Expires: 05/30/2013 no later than 5:00 P.M. New York time, subject to early termination. Rate: 1 Right for every 5 shares of common stock owned on the record date.

*****WARNING TIME CRITICAL*****

Empire Resorts, Inc. is issuing **non-transferable** Rights to holders as of close of business 04/08/13 (Record Date). Each record date holder is entitled to one non-transferable Subscription Right for every 5 shares of common stock owned on the record date.

The Rights expire on 05/30/13 no later than 5:00 P.M. New York time, subject to early termination.

Fractions are dropped.

DTC allocated Rights on 05/02/13.

THE DIVIDEND POSITION AND ALLOCATION HISTORY (DPAL) OPTION, ACCESSED VIA THE PTS DIVIDEND ANNOUNCEMENTS INQUIRY FUNCTION (DIVA), SHOULD BE USED TO CONFIRM YOUR RECORD DATE POSITION HISTORY.

IT IS IMPORTANT THAT PARTICIPANTS REFER TO THE DTC REORGANIZATION INQUIRY FOR PARTICIPANTS (RIPS), FUNCTION CODE 59, FOR INFORMATION REGARDING THE SUBSCRIPTION PRIVILEGE AND ANY EXTENSIONS TO THE EXPIRATION DATE.

If participants have any questions regarding this Important Notice, they may contact DTC's Customer Help Center at (888) 382-2721.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

Non-Confidential

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For questions regarding Empire Resort Inc., please contact the information agent for the offering, MacKenzie Partners, Inc., by telephone at (800) 322-2885 (toll free) or (212) 929-5500 (call collect).

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that maybe imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*